OMB Circular A-123 - Appendix B - Chapter 2

Agency Charge Card Management Plans

Managers Internal Control Program Conference

National Defense University
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It’s all about Internal Controls

- Written policies and procedures are critical in assuring that your internal controls are followed.
- Minimize the potential for fraud, waste, misuse, and delinquency.
- Development your plan consistent with the requirements of this guidance.

Reporting Format

- GSA proactively developed a template that agencies are welcome, but not required, to use.
- The plan should be updated annually, or more often if circumstances dictate.
- Submit a copy of your agency plan to OMB. Send to FIAReports@omb.eop.gov .

Required Elements

- Identification of key officials
- Formal appointments
- Credit worthiness assessment process
- Oversight and monitoring of card usage, to include establishment of appropriate authorization controls
- Strategic sourcing

  (cont.)

Required Elements (cont.)

- Description of how your agency uses reports to monitor delinquency, metrics, spending,…
- Explanation of agency evaluation of its effectiveness for:
  - Training
  - Risk management
  - Refund management
  - Strategic sourcing
  - Tax recovery

Can existing documents be used to put my charge card management plan together?

- Absolutely!
- We assume that most of what you need to include in this plan already exists and just needs to be put into one document
- Plans are not about the length—it’s the content
- OMB’s role is to review agency submissions and make suggestions, not disapprove styles or formats

What do I do if I need help?

- Call Sally Beecroft at OMB (202-395-1040)
- Call Brad Forrestel at GSA (703-605-2799)
- Call a charge card official at another agency.